What is claimed is:

1. A method of manufacturing a semiconductor device, comprising:

a step of forming an oxidation proof layer including an aperture on a silicon substrate;

a step of forming a field oxide for a device isolation thermally oxidizing silicon at the aperture;

a step of depositing a protective layer thicker than a thickness of said oxidation proof layer on said oxidation proof layer and on said field oxide, said protective layer being composed of such a selective removable material as to establish a condition under which said oxidation proof layer is selectively removed;

a step of making said protective layer residual on only the surface of said field oxide by removing a part of said protective layer deposited in said depositing step till the surface of the said oxidation proof layer is exposed; and

a step of removing said oxidation proof layer.

2. A method of manufacturing a semiconductor device according to claim 1, wherein said protective layer is composed of polysilicon.

3. A method of manufacturing a semiconductor device according to claim 1 or 2, wherein said step of removing the part of said protective layer is a step of executing a polishing process based on CMP (Chemical Mechanical Polishing).

4. A semiconductor device comprising:

a field oxide for a device isolation; and

a layer formed on the surface of said field oxide, said layer being composed of such a selective removable material as to establish a condition under which a silicon nitride layer is selectively removed.

5. A semiconductor device according to claim 4, wherein said selective removable material is polysilicon.